

C O P Y

November 24, 1954

Louis C. Wyman, Attorney General

Cigarette tax

Honorable Lane Dwinell
Governor-elect
State House

Dear Mr. Dwinell:

You have inquired whether in light of the Opinion of the Justices, 97 N.H. 543, and other relevant decisions, if any, the General Court may increase the tax on cigarettes and leave the tax on other tobacco products at the present level.

You are respectfully advised that in my opinion the answer to this question is in the affirmative.

On May 27, 1953, this office was asked by the chairman of the House Ways and Means Committee whether or not the Legislature could alter the tax on other tobacco products and leave the tax on cigarettes at its present rate. This inquiry was answered in the affirmative by Assistant Attorney General George F. Nelson with the approval of the entire office. A copy of that opinion is appended hereto.

After examination of this opinion in light of the Opinion of the Justices, I believe that there is little doubt that the reasoning therein stated applies with equal force to the proposition that the tax on cigarettes as a separate class may be increased without proportional increase of the tax on other tobacco products.

Respectfully,

Louis C. Wyman
Attorney General

W/d

Encl (1)

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